

Exhibit 1

**Hughes
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January 28, 2019

VIA EMAIL

Gregory Wallance, Esq.
Arnold & Porter Kaye Scholer LLP
250 West 55th Street
New York, NY 10019-9710

Re: Customs and Tax Administration of the Kingdom of Denmark ("SKAT")

Dear Greg:

On behalf of the Customs and Tax Administration of the Kingdom of Denmark ("SKAT"), we write to follow up on your December 20, 2018 letter and our telephone discussions on December 27, 2018 and January 8, 2019.

As your letter notes, the negotiations between SKAT and your clients, whom we have referred to as the Lundgrens Group, have been going on for quite some time; over two years, in fact. Since the parties first began negotiations around a potential settlement amount of DKK 1.1 billion, circumstances have changed: SKAT has commenced litigation against other plans and their representatives in the United States; Judge Kaplan has denied the motion to dismiss in that litigation; SKAT has discovered additional facts and information concerning the fraudulent scheme; and the Lundgrens Group has explained that it wants to include a considerable number of additional and still-unidentified persons in the Covered Parties to be released in any settlement.

In light of these circumstances, we informed you during our December 27, 2018 call of SKAT's decision to bring the negotiations to a close, and SKAT thus elected to allow the tolling agreement with the Lundgrens Group to expire on December 31, 2018. The 60-day period for SKAT to commence litigation is now running, and SKAT is preparing to file complaints, in the event it is necessary to do so.

During our January 8, 2019 call, you notified us that the Lundgrens Group was willing to withdraw Clause 3 from the proposed agreement. In light of this change in the Lundgrens Group's position, and notwithstanding the on-going preparations to file additional complaints,

SKAT has authorized our firm, and our Danish co-counsel, Kammeradvocaten/Poul Schmith, to participate in a further meeting with the Lundgrens Group in New York on February 5 or 6 to engage in a further attempt to explore the possibility of a resolution. In order for such a meeting to have any chance of being productive, SKAT expects that the Lundgrens Group will provide in advance, without conditions or restrictions, a complete list of all of the entities and individuals included in the "Covered Parties" to be released under any potential settlement agreement. Absent this critical information, SKAT is unable to evaluate what a reasonable settlement amount with the Lundgrens Group might be.

If such a meeting is scheduled, on the condition of the Lundgrens Group providing the list of Covered Parties in advance, SKAT will refrain from filing any complaints against any of the presently-known members of the Lundgrens Group before that meeting.

We look forward to hearing from you.

Best regards,



William R. Maguire

WRM/er

cc: Boris Frederiksen, Esq.
John F. Savarese, Esq.
Ralph M. Levene, Esq.
Jakob Schilder-Knudsen, Esq.